

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT AGENCYMARKETING QUOTA INSTRUCTIONS

1945-46 Marketing Year

These instructions set forth the manner of maintaining records and making reports used in connection with the 1945-46 Burley and flue-cured tobacco marketing quota programs. The responsibilities of warehousemen and dealers, and the duties of field assistants are outlined in Parts I, II and III. Part IV of these instructions lists the forms and reports to be used and Part V relates to the preparation and handling of such forms and reports.

Part I WAREHOUSEMEN

The responsibilities of warehousemen with respect to records, reports, and payment of penalties are as follows:

1. To obtain a Memorandum of Sale (or Sale Cleared Without Marketing Card) to cover each sale of farm tobacco through the warehouse, and to issue such memoranda (as authorized on form Tobacco 923, Authorization to Issue Memoranda of Sale) when a field assistant is not available.
2. To obtain a Bill of Nonwarehouse Sale and a memorandum of sale for each lot of tobacco purchased by the warehouse from a farmer at any place other than an auction warehouse sale.
3. To obtain a listing on form Tobacco 929, Field Assistant's Report, to cover each sale of farm tobacco through the warehouse that is not covered by a memorandum of sale by the end of the sale day.
4. To keep records relative to each sale and resale of tobacco made at the warehouse that will show the name of the seller (and in the case of a sale for a farmer the name of the operator of the farm on which the tobacco was produced).
5. To keep records that will identify all purchases and resales made for the warehouse leaf account, and to maintain a separate account with respect to the amount of floor sweepings accumulated and the disposition of such floor sweepings.
6. To make appropriate entries on form Tobacco 925, Dealer's Record, showing the total purchases and resales made by each dealer during each sale day at the warehouse.
7. To submit a summary of each sale day's business on form Tobacco 926, Auction Warehouse Report.
8. To submit form Tobacco 927, Report of Penalties, for each week in which any sale is made subject to penalty, and to remit with such report the amount of penalty due.

9. To compute and verify the amount of penalty on each sale of tobacco subject to penalty.
10. To keep the check register or the check stubs so as to show thereon the serial numbers of the memoranda, sales cleared without marketing cards, or the serial numbers of warehouse bills identifying each sale of farm tobacco.
11. To maintain records as provided under Section 725.147 of the Regulations and to make such records available for examination.

Part II DEALERS

The responsibilities of dealers with respect to records, reports, and payment of penalties are as follows:

1. To obtain form Tobacco 925, Dealer's Record, and to keep records and make reports on such forms showing all purchases and resales.
2. To obtain a Bill Nonwarehouse Sale to cover each lot of tobacco purchased from a farmer at any place other than an auction warehouse sale.
3. To present all Bills of Nonwarehouse Sale to a field assistant for the issuance of memoranda of sale and recording on form Tobacco 925.
4. To transmit to the Office of the State Committee all reports which are required to be prepared on form Tobacco 925.
5. To prepare form Tobacco 927, Report of Penalties, for each week in which tobacco subject to penalty is purchased from farmers and to submit the report accompanied by the penalty to the Office of the State Committee.
6. To maintain records as provided under Section 725.148 of the Regulations and to make such records available for examination.

Part III FIELD ASSISTANTS

The duties of field assistants with respect to records and reports are as follows:

1. To assist warehousemen in the preparation of form Tobacco 923, Authorization to Issue Memoranda of Sale.
2. To issue memoranda of sale and sales cleared without marketing card and to check memoranda issued by warehousemen or their authorized representatives.
3. To check bills of nonwarehouse sale and issue memoranda in connection therewith.

4. To prepare form Tobacco 929, Field Assistant's Report, covering each sale day for each warehouse.
5. To issue form Tobacco 925, Dealer's Record, explain the use of such form, and to make entries thereon covering purchases made by dealers directly from farmers.
6. To supply warehousemen and dealers with all necessary forms and to assist them insofar as time is available after performance of other duties, in maintaining records and preparing and submitting reports in accordance with and within the time limits prescribed by the regulations.
7. To report to the Office of the State or county committee all cases of apparent violation of the regulations.
8. To report sales information to the Market News Service.
9. To perform other duties as assigned.
10. To keep strictly confidential all information reported to or acquired by the field assistant in the performance of his duties, except as provided in items 7 and 8 above.

Part IV LIST OF FORMS

The following is a list of the forms used by warehousemen, dealers, or field assistants in connection with the 1945-46 Burley and flue-cured tobacco marketing quota program:

Form No.	Title	To be issued or prepared by
Tobacco 913	Marketing Quota Regulations	Washington Office
Tobacco 920	Within Quota Marketing Card Within Quota Memorandum of Sale	County Office Warehouseman and Field Assistant
Tobacco 921	Excess Marketing Card Excess Memorandum of Sale	County Office and Warehouseman and Field Assistant
Reverse side of Tobacco 920 and Tobacco 921	Bill of Nonwarehouse Sale	Farm Operator and Warehouseman or Dealer
Tobacco 922	County Office Instructions	Washington Office
Tobacco 923	Authorization to Issue Memoranda of Sale	Warehouseman and Dealer
Tobacco 924	Marketing Quota Instructions	Washington Office

Tobacco 925	Dealer's Record	Warehouseman, Dealer and Field Assistant
Tobacco 926	Auction Warehouse Report	Warehouseman
Tobacco 927	Report of Penalties	Warehouseman and Dealer
Tobacco 928	Sale Cleared Without Marketing Card	Field Assistant
Tobacco 929	Field Assistant's Report	Field Assistant

Part V PREPARATION AND HANDLING OF RECORDS AND REPORTS

1. Marketing Cards and Memoranda of Sale.

County offices will issue to the operator of each farm having Burley or flue-cured tobacco available for marketing a Within Quota Marketing Card or an Excess Marketing Card. Each marketing card contains memoranda of sale, which will be issued as provided below to identify each marketing of tobacco from the farm.

When a farmer sells his tobacco at public auction through a warehouse, he should present his marketing card for issuance of a memorandum to identify the sale. Memoranda will be issued by the field assistant or by the warehouseman or his authorized representative who has been authorized on form Tobacco 923.

If any card presented by a farmer does not have the year "1945" printed at the top of the inside of the front cover, a memorandum should not be issued from it.

If any erasure or alteration has been made on a marketing card, no memorandum will be issued from such card unless the erasure or alteration has been properly initialed.

Each memorandum covering a sale of tobacco by a farmer at a warehouse auction sale will be executed and entries on the marketing card will be made as follows from the information shown on the warehouse bill:

- (a) Stamp the name of the warehouse and date issued in the block provided on each copy of the memorandum and on the inside of the front cover of the marketing card. The initials of the person issuing the memorandum should also be entered in the block on the purchaser's copy of the memorandum.

- (b) Enter the serial number of the warehouse bill on each copy of the memorandum. If a memorandum is issued to cover more than one warehouse bill, enter the serial number of each bill and combine the pounds sold and gross price for all such bills.
- (c) Enter the pounds sold on the inside of the front cover of the marketing card and on each copy of the memorandum.
- (d) Enter the gross price on each copy of the memorandum.
- (e) Stamp the name of the warehouse on the warehouse bill.

In addition to the above the following entries will be made on each excess memorandum of sale:

- (f) Enter the pounds subject to penalty on each copy of the memorandum. This is determined by multiplying the pounds sold by the percent excess. If the percent excess is not shown on the memorandum, it can be obtained from the inside front cover of the marketing card.
- (g) Enter the amount of penalty on both copies of the memorandum. This is determined by multiplying the pounds subject to penalty by 10 cents per pound.
- (h) Following the second sale recorded on the inside front cover of the excess marketing card and following each sale thereafter, the total pounds sold should be entered.

2. Correction of Memorandum of Sale.

If the field assistant determines that an error has been made in issuing a memorandum previously reported, a brief statement setting forth the nature of the error and any action taken to correct it should be forwarded to the Office of the State Committee.

3. Suspended Sales

A record of suspended farm sales will be maintained for each warehouse on form Tobacco 929. Twenty of these forms, in duplicate, are bound in a book, and no book should be used at more than one warehouse. The field assistant will stamp the name of the warehouse and market on the front cover of the book and arrangements should be made with the warehouseman for leaving the book at a place in the warehouse office where it will be accessible to both the field assistant and the warehouseman or his authorized representative who has been authorized on form Tobacco 923.

Each warehouse bill for which a Memorandum of Sale or Sale Cleared Without Marketing Card has not been issued by the end of the sale day should be examined by the warehouseman or his representative and, after removing bills covering resales, the bills covering sales of farm tobacco will be presented to the field assistant who will stamp the bills "Suspended". Using a separate form Tobacco 929 (and additional copies as continuation sheets, if necessary) for each sale day, the field assistant will enter in the spaces provided at the top of the form the name and address of the warehouse and the date of sale. The warehouse bill number and pounds sold as shown on each bill will then be entered under Section IV of the form.

The field assistant will enter on each warehouse bill stamped "Suspended" his initials and the suspension number (the page and line of the form Tobacco 929 on which the sale is listed), for example, 15630 (page number) - 21 (line number).

If a marketing card is presented within four weeks for the purpose of obtaining a memorandum to cover a marketing of tobacco which has been listed as a suspended sale, a memorandum will be issued to clear the sale from suspension and both the "Purchaser's Copy" and the "County Office Copy" of the memorandum will be stamped "Suspended" in order to keep them separate from the current day's sales. The field assistant will then refer back to the yellow copy of the form Tobacco 929 on which the suspended sale was originally recorded and on the appropriate line, enter under "Clearance" in Section IV the date issued and the serial number of the memorandum. Both copies of the memorandum will be attached to the cover of form Tobacco 929 and summarized in Section III of form Tobacco 929.

If a memorandum is not issued within four weeks after the date of marketing of the tobacco, the field assistant will prepare form Tobacco 928, as provided in item 8 of Part V.

In the case of flue-cured tobacco, at the close of business on the last sale day for the warehouse, a form Tobacco 928 will be prepared for each suspended sale that has not been cleared, regardless of whether the four-week period mentioned above has run.

4. Bill of Nonwarehouse Sale

A Bill of Nonwarehouse Sale on the reverse side of the Memorandum of Sale shall be executed by the buyer and farm operator to cover each sale of tobacco by a farmer other than at an auction warehouse. The instructions for executing these forms are printed immediately above the bill on the reverse side of the memorandum.

All bills of nonwarehouse sale will be presented to a field assistant for the issuance of memoranda. The memorandum used in each case will be that printed on the reverse side of the executed bill of nonwarehouse sale. Memoranda to identify these sales will be executed as provided above except that in the case of a buyer other than a warehouseman, his name, registration number and State will be entered in the

blocks provided for the name of the warehouse or buyer. The actual weight should be entered on the memorandum even though the estimated weight is entered on the Bill of Nonwarehouse Sale. Purchases made by dealers other than warehousemen should then be entered on the Dealer's Record as follows:

- (a) Enter the date shown on the Bill of Nonwarehouse Sale.
- (b) Enter the name of the farm operator from whom the tobacco was purchased followed by the amount of penalty due, if any, and the initials of the field assistant.
- (c) Enter the serial number of each memorandum.
- (d) Enter the pounds and gross price as shown on the memorandum.

The purchaser's copy of all memoranda issued should be delivered to the dealer at the time of issuance and to the warehouseman at the end of the sale day. The county office copies will be retained by the field assistant and forwarded to the Office of the State Committee at the end of each calendar week. Such memoranda shall be mailed in a separate envelope marked "Dealer's Purchases".

5. Form Tobacco 925, Dealer's Record.

Each dealer who purchases tobacco from farmers at any place other than an auction warehouse sale and any other dealer who resells, in the form in which tobacco is ordinarily sold by farmers, more than ten percent of the tobacco purchased by him at auction shall keep a record and make reports on form Tobacco 925, showing his purchases and resales of tobacco. The dealer will obtain form Tobacco 925 from a field assistant or from the Office of the State Committee. He will supply the information required for the "Receipt for Dealer's Record" and when all necessary information has been entered, the dealer and the person issuing the form Tobacco 925 will sign in the spaces provided on the receipt. The receipt should then be detached and retained in the Office of the State Committee or if the Tobacco 925 is issued by a field assistant, the receipt should be forwarded to the Office of the State Committee.

All purchases and resales of Burley and flue-cured tobacco made by the dealer will be entered in the Dealer's Record in accordance with the instructions contained on the inside of the front cover. In making entries, the back cover of the book should be folded under the page on which entries are being made to avoid making impressions on the carbon copies of other pages.

When any dealer purchases farm tobacco that is subject to penalty, the field assistant will enter the amount of penalty in the column headed "Name and Signature and Amount of Penalty, if any" followed by his initials.

If any dealer resells tobacco which was produced prior to 1945 such facts should be clearly shown on the Dealer's Record.

The dealer should sign all forms Tobacco 925 on which entries have been made and forward the white (original) copy not later than the end of the calendar week next following the week in which the transactions occurred, to the Office of the State Committee.

The yellow (carbon) copy of each report will be retained in the book as the dealer's permanent record.

6. Form Tobacco 926, Auction Warehouse Report.

Warehousemen will prepare form Tobacco 926 for each sale day as follows:

- (a) Enter the date of the sale day covered by the report, the name of the warehouse, the warehouse registration number and State and the name of the market in the spaces provided.
- (b) Enter in the spaces provided the registration number and State and the name of each dealer or other warehouse who purchased or resold tobacco at auction during the sale day. Enter in the appropriate spaces the total pounds and the gross price of purchases and resales for each dealer opposite the name of such dealer or warehouseman.
- (c) Enter in the line numbered "1" (near the bottom of the report) the total pounds and the gross price of purchases, and the total pounds and gross price of resales for the "warehouse leaf account" for the sale day. Do not include any floor sweepings in this item.
- (d) Enter in the line numbered "2" the number of pounds and gross price of all floor sweepings, (bundles, leaves, or accumulation of tobacco) sold by the warehouse on this floor on this sale.
- (e) Enter in the line numbered "3" the total of all the entries appearing above.
- (f) Enter in the line numbered "4" the amount and gross price of resales from the line numbered "3".
- (g) Enter in the line numbered "5" the result obtained by subtracting total resales from total purchases.
- (h) Enter below line number "6" the total pounds and gross price of purchases from farmers through nonwarehouse transactions since the last previous sale day. Enter also the total pounds and the gross price of purchases and total pounds and gross price of resales for the warehouse leaf account at other

warehouses or to or from dealers, together with the name of such dealer or other warehouse, registration number and State. This space is provided for transactions by your warehouse not made at auction over your warehouse floor.

- (i) The warehouseman or his authorized representative will sign and date the report in the spaces provided and forward the original not later than the end of the next calendar week to the Office of the State Committee.
- (j) The carbon copy of the report will remain in the book as a permanent record.

7/ Form Tobacco 927, Report of Penalties

Each warehouseman and dealer will prepare each week form Tobacco 927. There will be listed on this report information from each excess memorandum of sale, and sale cleared without marketing card issued during the week showing tobacco subject to penalty. If no penalty memorandum is issued during any week, the report on form Tobacco 927 for that week need not be made unless specifically requested by the Chairman of the State Committee or the Administrative Officer in Charge. The Report of Penalties will be prepared as follows:

- (a) In the spaces provided near the top of the report enter the date of the last day of the week covered by the report, the name and address of the warehouse or dealer and the registration number and State.
- (b) Enter in the appropriate columns from each excess memorandum of sale the name of the farm operator, the State, county, farm serial number, serial number of the memorandum of sale, and the amount of penalty. Since warehousemen and dealers are responsible for the accuracy of computations made on excess memoranda they should be carefully reviewed to determine whether the "penalty" is correct. The "pounds subject to penalty" is determined by multiplying the "pounds sold" by the "percent excess" and the "penalty" is determined by multiplying the "pounds subject to penalty" by ten cents per pound.
- (c) Total the columns headed "Total pounds" and "Penalty" and enter the results in the spaces provided.
- (d) Enter in the certification only the serial numbers of those memoranda listed on the report wherein an amount equivalent to the penalty was not deducted from the purchase price paid the producer. Do not enter the serial numbers of any memoranda listed on the report wherein an amount equivalent to the penalty was deducted from the purchase price paid the producer.
- (e) If the amount of penalty remitted on any sale is less than the amount shown on the excess memorandum as due, a statement explaining the difference should accompany the report.

- (f) The report will be signed and dated by the warehouseman (or his authorized representative) or by the dealer. The original and first carbon copy of the report, together with a check payable to the order of the "Treasurer of the United States" covering the penalties as shown thereon should be forwarded not later than the end of the next following calendar week to the Office of the State Committee.

8. Form Tobacco 928, Sale Cleared Without Marketing Card.

If no Memorandum of Sale is obtained within four weeks after the marketing of any lot of "farm tobacco" or, in the case of flue-cured tobacco, at the close of business on the last sale day at the warehouse, the field assistant will issue form Tobacco 928. These forms are assembled in books of 20 pages in duplicate, and will be furnished field assistants as needed.

In issuing these forms, the field assistant will enter the name and address of the producer, name of the county, name and address of warehouse, warehouse bill number, pounds sold, gross price, suspension number, and the amount of penalty in the appropriate spaces. The "AAA State Office copy" will be forwarded to the Office of the State Committee with the Field Assistant's Report and the "Warehouse copy" will remain in the book as a permanent record.

The date and serial number of form Tobacco 928 will be entered opposite the sale cleared on the yellow copy of the Field Assistant's Report.

If any resale has been placed in suspension, such suspensions may be cleared by issuing form Tobacco 928. The word "Resale" and the name and registration number and State of the dealer or warehouse making the resale will be entered in the space provided for remarks.

9. Form Tobacco 929, Field Assistant's Report.

When suspended sales have been listed, as provided in item 3 of Part V, the field assistant will complete his report by executing Sections I, II and III as follows:

- (a) Enter in line (a) of Section I the gross auction sales for the sale day and in line (b) the total resales at auction for the sale day. The data for these two lines will be obtained from the "Warehouse Recap". Enter in line (c) the difference between line (a) and line (b).
- (b) The number of "Bills of Nonwarehouse Sales", total pounds and gross price of all nonwarehouse purchases for the warehouse leaf account since the last preceding sale day will be entered in the space provided in Section I and the field assistant will enclose the Bills of Nonwarehouse Sale and Memoranda of Sale with the Field Assistant's Report.
- (c) Enter in the spaces provided in Section II the number of each kind of memoranda issued, the number of pounds covered by such

memoranda, the gross price, and the amount of penalty for farm sales made through the warehouse this sale day.

- (d) Enter in Section III the number of memoranda issued, the number of pounds covered by such memoranda, the gross price, and the amount of penalty for previous sale days which have been cleared from suspension since the last preceding report. These memoranda should be carefully checked to see that they have been stamped "Suspended" and to see that the warehouse bill(s) number and pounds sold are in agreement with the information listed on the yellow copy of the previous reports.
- (e) When the report is completed, it should be signed and the original copy together with all memoranda (including any that may have been voided because of error) will be forwarded to the Office of the State Committee. The carbon copy will remain in the book as a permanent record and register of suspended sales.

10. Form Tobacco 923, Authorization to Issue Memoranda of Sale.

Each warehouseman with the aid of a field assistant will prepare form Tobacco 923 in triplicate. These forms should be completed prior to the opening of the markets.

Enter in Section A the name of the warehouse, Registration No. and State and address of the warehouse in the spaces provided. The form of organization (Corporation, partnership, or sole proprietorship) should be shown by a check mark. The names, titles, and addresses of the officials and employees will be entered in the spaces provided.

Enter in Section B the names, signatures, and titles of the persons designated to issue memoranda of sale on behalf of the warehouseman above the signature and title of the official requesting the designations. The field assistant will affix his signature and forward all three copies to the Office of the State Committee.

If the authorization is approved, the representative of the State Committee will enter the date the authorization is effective and affix his signature. The original shall be returned to the warehouseman, the first copy will be retained in the Office of the State Committee, and the second copy forwarded to the Regional Director. The authority granted on form Tobacco 923 automatically terminates when the warehouse closes for the season or prior to that time upon written notice by the Chairman of the State Committee.

11. Reports to Market News Service.

One field assistant on each market shall wire, Government Rate, Collect, not later than 9:00 a.m., local war time, on the following day, to the applicable office of the Market News Service, a report showing the gross pounds sold on the market and the gross dollars of such sales for each sale day.

